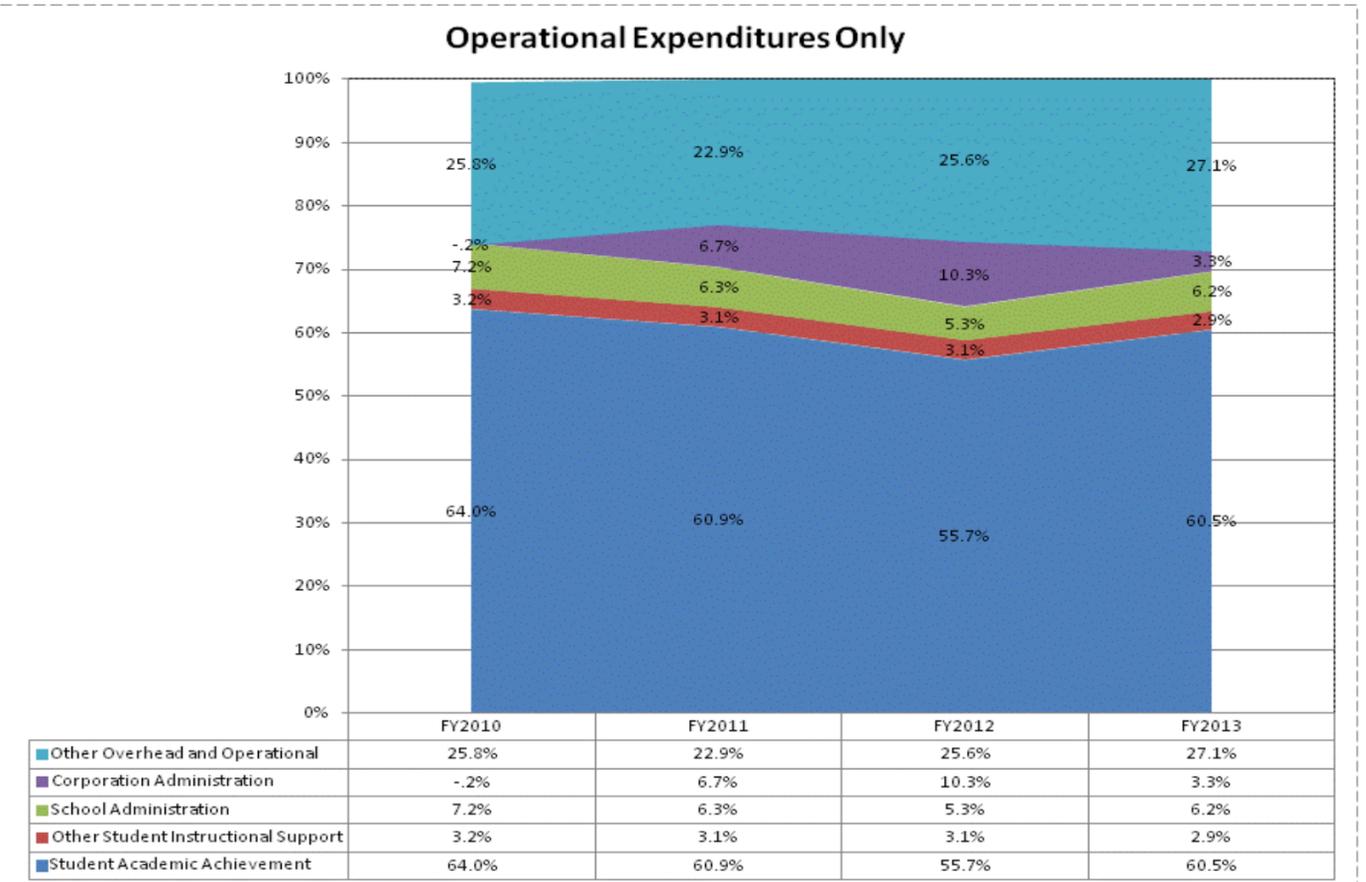
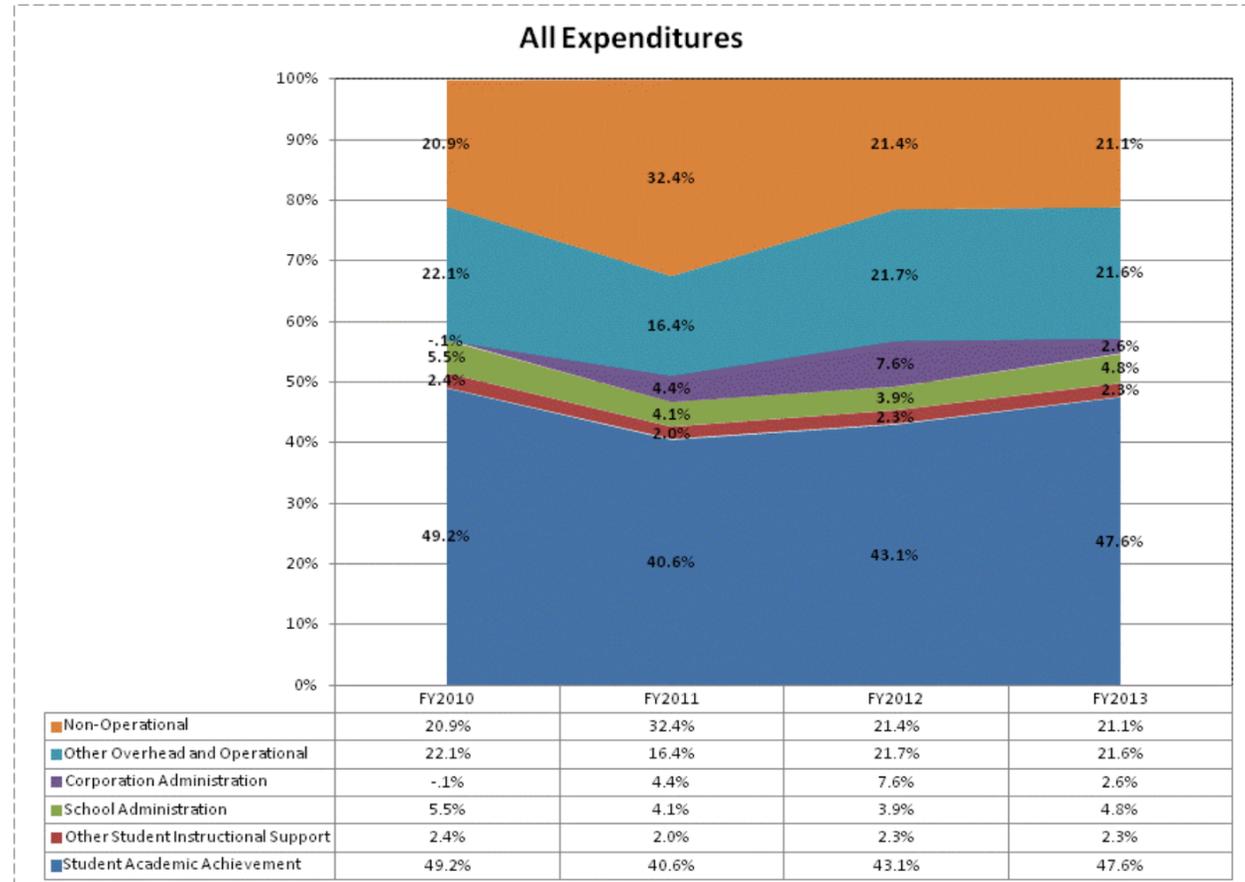


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Delphi Community School Corp (755)

Delphi Community School Corp (755)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$7,905,080	49.0%	\$8,403,412	46.4%	\$7,922,050	43.1%	\$7,681,186	47.6%
Student Instructional Support	\$1,016,940	6.3%	\$1,292,048	7.1%	\$1,135,451	6.2%	\$1,145,109	7.1%
Overhead and Operational	\$3,205,591	19.9%	\$4,444,853	24.5%	\$5,387,116	29.3%	\$3,900,059	24.2%
Nonoperational	\$4,010,395	24.9%	\$3,976,161	21.9%	\$3,937,711	21.4%	\$3,402,278	21.1%
Grand Total	\$16,138,006		\$18,116,474		\$18,382,327		\$16,128,632	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2012	FY 2013
	55.3%	53.5%	49.3%	54.7%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Delphi Community School Corp (755)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$460,535	\$496,202	\$353,554	N/A	-23%	-29%
11100 Regular Programs; Elementary	\$2,277,952	\$2,105,784	\$2,034,928	\$1,928,561	-15%	-8%	-5%
11200 Regular Programs; Middle/Junior High	\$931,442	\$1,198,445	\$1,081,779	\$1,064,501	14%	-11%	-2%
11300 Regular Programs; High School	\$1,263,448	\$1,666,599	\$1,931,112	\$1,722,332	36%	3%	-11%
11350 Regular Programs; High School; Academic Honors Diploma	\$25,038	\$43,984	\$2,735	\$34,667	38%	-21%	> 500%
11420 Vocational Education; Agriculture B	\$134,475	\$424,639	\$474,095	\$439,015	226%	3%	-7%
11450 Vocational Education; Consumer and Homemaking	\$34,413	\$117,864	\$101,001	\$82,822	141%	-30%	-18%
11490 Vocational Education; Industrial Education B	\$61,015	\$0	\$0	\$0	-100%	N/A	N/A
11590 Other Vocational Education Programs	\$23,221	\$0	\$0	\$0	-100%	N/A	N/A
12110 Gifted And Talented; Gifted and Talented	\$13,287	\$0	\$0	\$0	-100%	N/A	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$11,746	\$32,708	\$32,867	N/A	180%	0%
12350 Physical Impairment; Homebound	\$420	\$0	\$2,768	\$1,616	285%	N/A	-42%
12510 Culturally Different; Communication Disorders	\$0	\$0	\$0	\$0	N/A	N/A	N/A
12520 Culturally Different; Compensatory	\$35,152	\$129,050	\$44,733	\$91,400	160%	-29%	104%
12810 Special Education Preschool	\$41,200	\$76,044	\$0	\$0	-100%	-100%	N/A
13100 Adult/Continuing Education Programs; Adult Basic Education	\$8,231	\$8,351	\$34,871	\$37,295	353%	347%	7%
14200 Summer School Programs; Middle/Junior High School	\$0	\$8,933	\$10,568	\$14,016	N/A	57%	33%
14300 Summer School Programs; High School	\$34,138	\$26,845	\$46,081	\$40,343	18%	50%	-12%
16100 Remediation Testing	\$16,635	\$0	\$10,493	\$88,206	430%	N/A	> 500%
16200 Preventive Remediation	\$0	\$34,149	\$0	\$0	N/A	-100%	N/A
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$6,332	\$21,108	\$28,324	N/A	347%	34%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Particip:	\$54,929	\$51,437	\$29,132	\$24,878	-55%	-52%	-15%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$7,424	\$6,082	\$0	\$2,949	-60%	-52%	N/A
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agr	\$873,021	\$882,378	\$831,554	\$808,151	-7%	-8%	-3%
22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$0	\$101,072	N/A	N/A	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$36,733	\$20,810	\$9,208	\$4,790	-87%	-77%	-48%
22130 Improvement of Instruction; Instructional Staff Training	\$15,076	\$12,938	\$2,940	\$0	-100%	-100%	-100%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$4,882	\$81,211	\$0	\$0	-100%	-100%	N/A
22220 Library/Media Services; School Library	\$212,358	\$292,939	\$237,652	\$156,952	-26%	-46%	-34%
22230 Library/Media Services; Audiovisual	\$320	\$203	\$0	\$0	-100%	-100%	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$114,096	\$197,511	\$213,625	\$234,522	106%	19%	10%
22360 Instruction, Related Technology; Network Support	\$63,031	\$52,787	\$64,712	\$82,041	30%	55%	27%
22900 Other Support Service, Instructional Staff	\$0	\$9,923	\$30,320	\$43,516	N/A	339%	44%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$190,287	\$475,890	\$177,722	\$261,647	38%	-45%	47%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$0	\$0	\$32	N/A	N/A	N/A
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	\$0	\$0	\$1,119	N/A	N/A	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$270,753	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$6,742,978	\$8,403,412	\$7,922,050	\$7,681,186	14%	-9%	-3%
Student Instructional Support							
21140 Attendance and Social Work Services; Pupil Accounting	\$1,588	\$1,650	\$2,200	\$0	-100%	-100%	-100%
21220 Guidance Services; Counseling Services	\$206,078	\$293,908	\$317,224	\$281,869	37%	-4%	-11%
21240 Guidance Services; Information Services	\$2,192	\$0	\$0	\$0	-100%	N/A	N/A
21320 Health Services; Medical Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21340 Health Services; Nurse Services	\$78,367	\$101,051	\$98,800	\$79,077	1%	-22%	-20%
21990 Other Support Services, Students; Other Student Services	\$1,167	\$0	\$0	\$2,400	106%	N/A	N/A
24100 Office of The Principal	\$545,268	\$895,439	\$717,227	\$781,764	43%	-13%	9%
Student Instructional Support Total	\$834,659	\$1,292,048	\$1,135,451	\$1,145,109	37%	-11%	1%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Delphi Community School Corp (755)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$20,233	\$22,354	\$22,512	\$17,476	-14%	-22%	-22%
23150 Board of Education; Legal Services	\$5,000	\$5,000	\$27,081	\$10,403	108%	108%	-62%
23160 Board of Education; Promotion Expenses	\$1,717	\$3,903	\$3,383	\$12,063	> 500%	209%	257%
23190 Board of Education; Other Governing Body Services	\$15,528	\$10,071	\$4,873	\$7,752	-50%	-23%	59%
23210 Executive Administration; Office of The Superintendent	\$121,209	\$616,963	\$1,110,862	\$238,930	97%	-61%	-78%
23220 Executive Administration; Community Relations	\$0	\$0	\$0	\$2,024	N/A	N/A	N/A
23290 Executive Administration; Other Executive Administration Services	\$4,685	\$5,474	\$7,014	\$2,825	-40%	-48%	-60%
25150 Fiscal Services; Payroll Services	\$1,397	\$720	\$0	\$345	-75%	-52%	N/A
25160 Fiscal Services; Financial Accounting	\$23,481	\$35,872	\$63,944	\$52,303	123%	46%	-18%
25191 Other Fiscal Services; Refund of Revenue	\$770	\$0	\$0	\$2,207	186%	N/A	N/A
25192 Other Fiscal Services; Petty Cash	\$350	\$0	\$0	\$0	-100%	N/A	N/A
25199 Other Fiscal Services; Other	\$29,745	\$115	\$210	\$0	-100%	-100%	-100%
25300 Printing, Publishing, and Duplicating Services	\$23,941	\$30,602	\$50,034	\$9,218	-61%	-70%	-82%
25740 Personnel Services; Noninstructional Personnel Training	\$0	\$11,717	\$0	\$0	N/A	-100%	N/A
25790 Personnel Services; Other Professional Services	\$0	\$31,518	\$91,891	\$49,985	N/A	59%	-46%
25810 Administrative Technology Services; Technology Services Supervison And Administra	\$0	\$0	\$0	\$796	N/A	N/A	> 500%
25870 Administrative Technology Services; Professional Development Costs For Administrat	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25890 Other Technology Services	\$0	\$0	\$15,043	\$7,847	N/A	N/A	-48%
25910 Judgments	\$3,206	\$0	\$0	\$0	-100%	N/A	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,067,570	\$1,458,619	\$1,203,764	\$1,287,667	21%	-12%	7%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$29,985	\$132,476	\$74,883	\$20,994	-30%	-84%	-72%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,361	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$432	\$0	\$0	\$0	-100%	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$102,688	\$70,434	\$127,736	\$109,776	7%	56%	-14%
27010 Student Transportation; Service Area Direction	\$200,757	\$257,271	\$406,218	\$393,308	96%	53%	-3%
27100 Student Transportation; Vehicle Operation	\$389,857	\$487,718	\$485,620	\$518,320	33%	6%	7%
27200 Student Transportation; Monitoring Services	\$12,388	\$35,445	\$29,636	\$19,916	61%	-44%	-33%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$164,508	\$320,532	\$459,327	\$170,202	3%	-47%	-63%
27400 Student Transportation; Purchase of School Buses	\$149,896	\$140,418	\$398,021	\$157,865	5%	12%	-60%
27500 Student Transportation; Insurance on Buses	\$37,618	\$27,701	\$61,189	\$42,313	12%	53%	-31%
27700 Student Transportation; Contracted Transportation Services	\$11,429	\$6,664	\$4,150	\$5,921	-48%	-11%	43%
27900 Student Transportation; Other Student Transportation Services	\$12,994	\$19,719	\$23,823	\$16,097	24%	-18%	-32%
27910 Student Transportation; Bus Driver Training	\$3,745	\$3,927	\$1,652	\$2,865	-23%	-27%	73%
31100 Food Services Operations; Service Area Direction	\$23,503	\$30,729	\$59,736	\$56,031	138%	82%	-6%
31200 Food Services Operations; Food Preparation and Dispensing	\$186,674	\$274,331	\$282,195	\$289,764	55%	6%	3%
31400 Food Services Operations; Food Purchases	\$203,782	\$311,670	\$328,487	\$352,410	73%	13%	7%
31900 Other Food Services	\$23,096	\$92,892	\$43,834	\$42,434	84%	-54%	-3%
Overhead and Operational Total	\$2,873,544	\$4,444,853	\$5,387,116	\$3,900,059	36%	-12%	-28%
Nonoperational							
33300 Civic Services	\$1,344	\$1,552	\$1,502	\$1,250	-7%	-19%	-17%
33400 Athletic Coaches	\$147,615	\$205,535	\$234,577	\$243,759	65%	19%	4%
33940 Child Care Services	\$0	\$6,075	\$19,782	\$7,983	N/A	31%	-60%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$231,895	\$0	\$0	N/A	-100%	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$162,995	\$111,967	\$145,913	\$128,602	-21%	15%	-12%
45100 Building Acquisition, Construction and Improvements	\$1,162,139	\$145,452	\$1,109,122	\$784,901	-32%	440%	-29%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$1,100	\$52,939	\$45,735	\$1,387	26%	-97%	-97%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$11,024	\$10,117	\$150	\$2,048	-81%	-80%	> 500%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$36,630	\$106,837	\$20,900	N/A	-43%	-80%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$424,668	\$580,641	\$368,367	\$143,404	-66%	-75%	-61%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Delphi Community School Corp (755)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
51100 Debt Services; Principal on Debt; Bonds	\$630,000	\$325,728	\$460,960	\$807,975	28%	148%	75%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$70,000	\$80,000	\$90,250	\$100,000	43%	25%	11%
52100 Debt Services; Interest on Debt; Bonds	\$161,530	\$0	\$0	\$0	-100%	N/A	N/A
52200 Debt Services; Interest on Debt; Temporary Loans	\$18,535	\$68,086	\$1,369	\$0	-100%	-100%	-100%
52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Appr	\$116,450	\$107,731	\$96,319	\$95,859	-18%	-11%	0%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$943,354	\$1,417,601	\$1,153,000	\$954,100	1%	-33%	-17%
53200 Debt Services; Lease Rental; Equipment ; Principal	\$113,621	\$46,078	\$101,164	\$106,823	-6%	132%	6%
53400 Debt Services; Lease Rental; Other ; Principal	\$0	\$441,145	\$0	\$0	N/A	-100%	N/A
54100 Veterans' Memorial Fund; Principal	\$7,659	\$0	\$0	\$0	-100%	N/A	N/A
59100 Other Debt Services Obligations; Registrars Fee	\$0	\$8,000	\$0	\$0	N/A	-100%	N/A
60700 Nonprogramed Charges; Scholarships	\$3,678	\$98,990	\$2,665	\$3,285	-11%	-97%	23%
Nonoperational Total	\$3,975,712	\$3,976,161	\$3,937,711	\$3,402,278	-14%	-14%	-14%
Prorated By Fund							
26491 2007 Account Code - PERF	\$59,208	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$539,129	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$50,680	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$955,079	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$6,817	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$100,200	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$1,711,113	\$0	\$0	\$0	N/A	N/A	N/A